

assessed, and the amount of all such acquisitions and investments shall be added to his assessable property, and if he refuses to answer, no allowance or deduction shall be made; they shall also have power to summon before them any person whom they may know or be credibly informed has acquired new property, or whose account of taxable property may, in their judgment, require revision and correction, and examine such person on oath touching the same; and any person so summoned, and refusing to appear, and any person refusing to be sworn, or to answer touching said amounts or touching his or her property, shall be liable to prosecution therefor, and, upon conviction, shall be fined not exceeding fifty dollars for each offense, to be collected as other fines are collected.

Co. Commrs. v. Winand, 77 Md. 524. Hopkins v. Van Wyck, 80 Md. 15, 17. Skinner & Sons Co. v. Baltimore, 96 Md. 32.

Appeal Tax Court has power to change classification in annex, when physical condition justifies change.

Sams v. Fisher, 106 Md. 155, 162.

But Equity can set aside classification if physical facts do not justify.

City v. Gail, 106 Md. 684. Baltimore v. Schaefer, 107 Md. 40. Coulston v. City, 109 Md. 271.

1841, ch. 23, sec. 41. 1874, ch. 483, sec. 18.

**158.** Any person who shall remove to the City of Baltimore from any County or City in which his property has been assessed, and whose personal property has not been assessed in the City of Baltimore, or any person whose property or some part thereof, has not been assessed, shall, when required by said Court, give to said Court a full and particular account of his personal property in the County or City from which he has removed and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the City of Baltimore, and the name of the person to whom it belongs.

Hopkins v. Van Wyck, 80 Md. 15, 17.

1841, ch. 23, secs. 14, 41, 42. 1874, ch. 483, sec. 19.

**159.** If any person shall, when required by said Court, after ten days' notice, neglect to render the account required in the last preceding section, he shall be fined a sum not exceeding fifty dollars, to be collected as other fines are collected; and the said Court shall, on its own knowledge and on the best information they can obtain value the property of such person to the utmost sum they believe the same to be worth in cash, and on the return of said valuation they shall certify the said refusal or neglect, and the said Court shall assess such person according to the sum so returned, and the same shall be collected as the assessment.

1843, ch. 208, sec. 18. 1874, ch. 483, sec. 20.

**160.** Whenever any person shall apply to the said Court for allowance or reduction on account of the removal of property from the City of Baltimore to a County or City, the said Court shall ascertain of the party applying to what place within the State the property has been removed,